

Property Tax Relief – Roll 8206005116 and 8206005109**Report Purpose**

To bring forward a request for a one year retroactive refund of 2017 property taxes.

Recommendation

THAT two refunds of 2017 property taxes pertaining to Roll 8206005116 in the amount of \$3,601.18 and Roll 8206005109 in the amount of \$3,601.18 (total of \$7,202.36) be approved.

Our Prioritized Strategic Goals

Governance Requirement

Report

This request relates to a retroactive error in fact regarding a legislative tax exemption for properties used for religious purposes.

The property owner/tenant requests a one year (2017) tax refund in the amount of \$7202.36. Administration has confirmed that these two properties were used for religious purposes during 2017 and would have been eligible for a tax exemption had the owner/tenant made this fact known.

Other Impacts

Policy: Property Tax Relief policy

Legislative/Legal: Section 347(1) and 362(1) of the *Municipal Government Act*

Interdepartmental: Legislative and Legal Services, Assessment and Tax

Master Plan/Framework: n/a

Alternatives

Council can exercise its broad discretion to grant tax relief (or not grant tax relief) under section 347 of the *Municipal Government Act*, if granting of such relief is equitable in the particular circumstances.

Communication Plan

Letter to the property owner and tenant.

Enclosures

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| 1 | Property tax refund request |
| 2 | Property Tax Relief Policy |